

CERTIFICATE - City of Brookville, Kansas 2019 Budget

To the Clerk of Saline County, State of Kansas  
We, the undersigned officers of  
City of Brookville

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2019; and 3) the Amount(s)  
of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:	K.S.A.	Page No.	2019 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2018 Ad Valorem Tax	
Computation to Det. Limit for 2019		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
General Fund	12-101a	6	148,394	35,065	<u>26.155</u>
Special Highway Fund		7	29,554	0	
Parks and Rec Fund		8	2,656	0	
Water Fund		9	160,673	0	
Sewer Fund		10	85,102	0	
Sewer Reserve Fund		11	0	0	
Sales Tax Clearing		12	0	0	
Total			<u>426,379</u>	<u>35,065</u>	<u>26.155</u>
Hearing Notice/Budget Summary		13			
Publication					
Charters/Election Questions					
Final Assessed Valuation					<u>1,340,682</u>

Assisted by:

State Use Only:  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

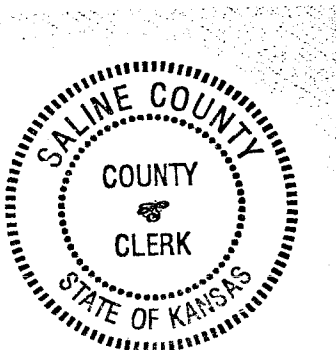
Custom Micro Works  
Steve Seawall  
250 Broad St.  
Greenwood, NE 68366

Attest: November 14 2018 (If not assisted so state)

Jamie Allen  
County Clerk

Governing Body

List any resolution setting a fund levy limit:



Gregory L. Linn  
Abel Woodruff  
Shirley  
Barry  
J. Bogart

Computation to Determine Limit for 2019

Base Levy

1) Total Tax Levy Amount (Dollars) in 2018 (From 2018 Budget - Certificate Page)	34,495
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision 2018 Library Levy (Dollars) (From 2018 Budget - Certificate Page) 2018 Recreation Commission Levy (Dollars) (From 2018 Budget - Certificate Page) 2018 Other Governmental Unit Levy (Dollars) (From 2018 Budget - Certificate Page)	
3) Net Tax Levy (Base)	<u>34,495</u>

Percentage Adjustments

4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	483
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)	2,129
6) 2018 Personal Property Valuation (From June 15th County Clerk Valuation Document) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document) Increase in Total Personal Property Valuations (cannot be less than zero)	6,979 13,376 0
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)	
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)	1,216
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)	
9a) Expiration of TIF district, rural housing incentive district, neighborhood revitalization district, or other similar property tax rebate or reduction program (incremental increase in assessed valuation over base)	
10) Total Assessed Value of Adjustments	<u>3,345</u>
11) Total Assessed Valuation - June 15, 2018 (From June 15th County Clerk Valuation Document)	1,329,954
12) Adjustment Percentage (Line 10 / (Line 11 - Line 10))	0.2521%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	87
14) Total Percentage Adjustments	<u>570</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2019 Budget (From 2019 Budget - Certificate Page) Less: Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page) Difference	0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016) Less: Property Tax Revenues Spent on PBC and Lease Payments in 2018 Budget	0
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget	
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget	
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2019 Budget	
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget	
21) Law Enforcement Expenses - 2019 Budget (Do not include building construction or remodeling costs) Law Enforcement Expenses - 2018 Budget (Do not include building construction or remodeling costs) CPI Adjustment - 1.4% Law Enforcement Expenses - 2108 Budget (Indexed by CPI) Increased Law Enforcement Expense in 2019 Budget	0 0 0 0
22) Fire Protection Expenses - 2019 Budget (Do not include building construction or remodeling costs) Fire Protection Expenses - 2018 Budget (Do not include building construction or remodeling costs) CPI Adjustment - 1.4% Fire Protection Expenses - 2108 Budget (Indexed by CPI) Increased Fire Protection Expense	0 0 0 0
23) Emergency Medical Expenses - 2019 Budget (Do not include building construction or remodeling costs) Emergency Medical Expenses - 2018 Budget (Do not include building construction or remodeling costs) CPI Adjustment - 1.4% Emergency Medical Expenses - 2108 Budget (Indexed by CPI) Increased Emergency Medical Expense	0 0 0 0
Total Increased Tax Revenue Adjustment	<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2019 Budget	
24a) Recreation Commission Levy 2019 Budget	
24b) Other Governmental Levy 2019 Budget	
25) Total Levies on Behalf of Another Political or Governmental Subdivision	<u>0</u>
26) Total Computed Tax Levy	<u>35,065</u>

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2018 Budgeted Fund	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General Fund	34,495	6,323	107	174	227	23
	34,495	6,323	107	174	227	23

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2017	Sewer Fund	Sewer Reserve Fund	720	12-631o
			<u>720</u>	
2018	Sewer Fund	Sewer Reserve Fund	720	12-631o
			<u>720</u>	
2019	Sewer Fund	Sewer Reserve Fund	720	12-631o
			<u>720</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2018	Due Date Interest/Principal	Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
Water Series A & B 2007					06/15				
06/07	06/47	4.13	241,000	215,826	06/15	8,902	3,765	8,748	3,920
Sewer Series 2003									
09/03 09/43 4.25					09/22				
			567,800	473,000	09/22	20,103	11,000	19,635	11,000
			<u>688,826</u>			<u>29,005</u>	<u>14,765</u>	<u>28,383</u>	<u>14,920</u>

City of Brookville  
General Fund

State of Kansas  
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	15,850	36,164	47,629
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Ad Valorem Tax	32,051	34,495	0
Motor Vehicle Tax	5,080	5,990	6,323
Rec Vehicle Tax	86	100	107
16/20M Vehicle Tax	117	159	174
Commercial Vehicle Tax	46	247	227
Watercraft Tax	0	14	23
Delinquent Tax	419	600	600
Sales and Use Tax	35,183	35,000	36,000
Alcoholic Liquor Tax	2,499	2,910	2,496
Franchise Fees	8,831	8,800	8,800
Cemetery	800	2,000	2,000
Licenses and Permits	150	250	250
Rental Income	280	500	500
Interest Income	105	200	200
Gifts and Donations	3,700	1,000	3,000
Grants and Donations	12,000	0	0
Reimbursed Expenses	338	0	0
Other	5,441	5,000	5,000
<b>Total Receipts</b>	107,126	97,265	65,700
<b>Resources Available</b>	122,976	133,429	113,329
<b>Expenditures</b>			
General Government			
Personal Services	33,923	34,000	38,000
Contractual Services	25,745	26,000	28,000
Materials and Supplies	1,693	4,000	10,000
Capital Outlay	12,007	5,000	51,094
Remittances	0	4,500	4,500
Other	3,660	2,000	2,000
	77,028	75,500	133,594
Streets			
Contractual Services	1,181	1,500	5,000
Materials and Supplies	1,821	1,800	1,800
	3,002	3,300	6,800
Street Lights			
Contractual Services	6,782	7,000	8,000
	6,782	7,000	8,000
<b>Total Expenditures</b>	86,812	85,800	148,394
Unencumbered Cash Balance, Dec. 31	36,164	47,629	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			148,394
Tax Required			35,065
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			35,065

City of Brookville  
Special Highway Fund

State of Kansas  
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	28,179	30,834	21,674
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Interest Income	5	0	0
Motor Fuels Tax	7,051	7,100	7,130
County Gas Tax	927	740	750
<b>Total Receipts</b>	<b>7,983</b>	<b>7,840</b>	<b>7,880</b>
<b>Resources Available</b>	<b>36,162</b>	<b>38,674</b>	<b>29,554</b>
<b>Expenditures</b>			
Streets			
Contractual Services	0	10,000	20,000
Materials and Supplies	5,328	7,000	9,554
	5,328	17,000	29,554
<b>Total Expenditures</b>	<b>5,328</b>	<b>17,000</b>	<b>29,554</b>
Unencumbered Cash Balance, Dec. 31	30,834	21,674	0

City of Brookville  
Parks and Rec Fund

State of Kansas  
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	1,723	250	160
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Alcoholic Liquor Tax	2,498	2,910	2,496
<b>Total Receipts</b>	2,498	2,910	2,496
<b>Resources Available</b>	4,221	3,160	2,656
<b>Expenditures</b>			
Parks and Recreation			
Personal Services	2,691	0	0
Contractual Services	1,011	2,000	2,000
Materials and Supplies	269	1,000	656
	3,971	3,000	2,656
<b>Total Expenditures</b>	3,971	3,000	2,656
Unencumbered Cash Balance, Dec. 31	250	160	0



City of Brookville  
Water Fund

State of Kansas  
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	8,183	22,740	49,673
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Interest Income	5	0	0
Utility Deposits	720	0	0
Utility Penalties	1,441	0	0
Other Utility Charges	450	3,000	3,000
Water Service Charges	108,346	108,000	108,000
<b>Total Receipts</b>	<b>110,962</b>	<b>111,000</b>	<b>111,000</b>
<b>Resources Available</b>	<b>119,145</b>	<b>133,740</b>	<b>160,673</b>
<b>Expenditures</b>			
Water Utility			
Personal Services	4,954	5,000	6,000
Contractual Services	77,662	60,000	65,000
Materials and Supplies	200	1,000	5,000
Capital Outlay	0	5,000	71,605
Remittances	484	400	400
Other	197	0	0
Refunds	240	0	0
	<b>83,737</b>	<b>71,400</b>	<b>148,005</b>
Debt Service			
GO Bond Principal	3,616	3,765	3,920
GO Bond Interest	9,052	8,902	8,748
	<b>12,668</b>	<b>12,667</b>	<b>12,668</b>
<b>Total Expenditures</b>	<b>96,405</b>	<b>84,067</b>	<b>160,673</b>
Unencumbered Cash Balance, Dec. 31	22,740	49,673	0

City of Brookville  
Sewer Fund

State of Kansas  
2019 Budget Form

		Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1		38,888	40,925	40,102
Cancelled Prior Year Encumbrances		0		
<b>Receipts</b>				
Utility Hookup Fees		100	0	0
Sewer Service Charges		41,430	45,000	45,000
<b>Total Receipts</b>		41,530	45,000	45,000
<b>Resources Available</b>		80,418	85,925	85,102
<b>Expenditures</b>				
Sewer Utility	Personal Services	6,165	6,000	8,000
	Contractual Services	3,123	3,000	4,000
	Capital Outlay	0	5,000	41,747
		9,288	14,000	53,747
Debt Service	GO Bond Principal	9,000	11,000	11,000
	GO Bond Interest	20,485	20,103	19,635
		29,485	31,103	30,635
Transfers Out	Transfer to Sewer Res	720	720	720
		720	720	720
<b>Total Expenditures</b>		39,493	45,823	85,102
Unencumbered Cash Balance, Dec. 31		40,925	40,102	0

City of Brookville  
Sewer Reserve Fund

State of Kansas  
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	6,524
Cancelled Prior Year Encumbrances	0
Receipts	
Transfer from Sewer	720
Total Receipts	720
Resources Available	7,244
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	7,244

City of Brookville  
Sales Tax Clearing

State of Kansas  
2019 Budget Form

	Prior Year Actual 2017
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
Utility Sales Tax	89
Total Receipts	89
Resources Available	89
Expenditures	
Agency Clearing	65
Sales Tax Clearing	65
Total Expenditures	65
Unencumbered Cash Balance, Dec. 31	24

Published in the Salina Journal 7-15-18

City of Brookville  
2019 Budget

# NOTICE OF HEARING 2019 Budget

The governing body of City of Brookville will meet on the 13th day of August, 2018 at 7:00 pm at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2018 ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

The "Proposed Budget 2019 Expenditures" and the "Amount of 2018 Ad Valorem Tax" establish the maximum limits of the 2019 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2017		2018		Proposed Budget 2019		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2018 Ad Valorem Tax	Est Tax Rate
General Fund	86,812	25.288	85,800	25.866	148,394	35,065	26.366
Special Highway Fund	5,328		17,000		29,554	0	.000
Parks and Rec Fund	3,971		3,000		2,856	0	.000
Water Fund	96,405		84,067		160,673	0	.000
Sewer Fund	39,493		45,823		85,102	0	.000
Sewer Reserve Fund	0		0		0	0	.000
Sales Tax Clearing	65		0		0	0	.000
Totals	232,074	25.288	235,690	25.866	426,379	35,065	26.366
Less: Transfers	720		720		720		
Net Expenditures	231,354		234,970		425,659		
Total Tax Levied	33,907		34,495				
Assessed Valuation		1,340,862		1,333,644		1,329,954	

## Outstanding Indebtedness, January 1,

	2016	2017	2018
General Obligation Bonds	713,888	701,440	688,824
Revenue Bonds	0	0	0
Interest Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	713,888	701,440	688,824

Clerk

NOTICE OF HEARING 2019 Budget

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Special Highway Fund	5,328		17,000		29,554	0	.000
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Water Fund	96,405		84,067		160,673	0	.000
Sewer Fund	39,493		45,823		85,102	0	.000
Sewer Reserve Fund	0		0		0	0	.000
Sales Tax Clearing	65		0		0	0	.000
Totals	232,074	25.288	235,690	25.866	426,379	35,065	26.366
Less: Transfers	720		720		720		
Net Expenditures	231,354		234,970		425,659		
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Outstanding Indebtedness, January 1,

	2016	2017	2018
General Obligation Bonds	713,888	701,440	688,824
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	713,888	701,440	688,824

Clerk